

CHAPTER 3-03-02 QUALIFIED PROGRAMS

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3-03-02-01. General determination. The overriding consideration in determining if a specific program qualifies as a continuing education program is if it is a formal program of learning which contributes directly to professional competence. The program must also meet the specifications delineated below.

History: Amended effective July 1, 1987; March 1, 1995; October 1, 1999.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05

3-03-02-02. Formal programs.

1. Formal programs requiring class attendance may qualify only if:
 - a. An outline is prepared in advance and is preserved;
 - b. The program is at least one continuing education credit hour in length;
 - c. The program is conducted by a qualified instructor; and
 - d. A record of registration or attendance is maintained.
2. Formal programs not requiring class attendance, subsequently referred to herein as self-study programs, may qualify only if:
 - a. A program syllabus is prepared in advance and is preserved;
 - b. The program is at least one continuing education credit hour in length;
 - c. Program materials are prepared by qualified authors;
 - d. The program is offered and administered by an appropriate sponsor; and
 - e. Records of registration and documented completion are maintained.

3. Programs offered by organizations registered in the NASBA national registry of CPE sponsors qualify for continuing education.

History: Amended effective July 1, 1987; March 1, 1995; October 1, 1999.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05

3-03-02-03. Programs deemed approved. Repealed effective March 1, 1995.

3-03-02-04. Self-study programs. Repealed effective March 1, 1995.

3-03-02-05. Board may seek assistance. The board may look to the North Dakota society of certified public accountants, the North Dakota society of licensed public accountants, the NSA, the AICPA, or the NASBA for assistance in interpreting the acceptability of, and credit to be allowed for, individual continuing education courses.

History: Amended effective July 1, 1987; March 1, 1995; October 1, 1999.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05